

3.2.3.1.1 Schedule A - Fixed Asset Commodity Class Code List and Useful Life Schedule

Effective Date: July 1, 1998

<u>Major Group</u>	<u>Commodity Class Code</u>	<u>Descriptive Title</u>	<u>Useful Life</u>
A0		Land Areas	Not Calculated
	A100	Uplands	
	A200	Beds of Navigable Water	
	A300	Shorelands	
	A400	Tidelands	
	A500	Harbor Areas	
02	0200	Construction In Progress	Not Calculated
03	0300	Infrastructures	Not Calculated
04	0400	Library Resources, Museum and Art Collections	Not Calculated
05	0500	Buildings	50 Years
06		Improvements Other Than Buildings (Includes Leasehold Improvements)	
	0620	Improvements Having a Useful Life of:	5 Years
	0630	Improvements Having a Useful Life of:	10 Years
	0640	Improvements Having a Useful Life of:	15 Years
	0650	Improvements Having a Useful Life of:	20 Years
	0660	Improvements Having a Useful Life of:	30 Years
	0670	Improvements Having a Useful Life of:	40 Years
	0680	Improvements Having a Useful Life of:	50 Years
10		Weapons, Firearms, Signal Guns, and Accessories	5 Years
	1005	Firearms and Accessories	
	1040	Chemical Weapons and Equipment	
	1095	Weapons, Miscellaneous (Signal Guns, Line-Throwing Equipment, Animal Control Devices, etc.)	

13	Ammunition and Explosives Equipment	5 Years
1305	Ammunition Reloading and Gunsmithing Equipment	
1350	Bomb Handling and Cryogenic Equipment	
1375	Detonating Equipment	
15	Aircraft, Fixed and Rotary Winged	6 Years
1510	Aircraft, Fixed Wing	
1520	Aircraft, Rotary Winged	
16	Aircraft Components and Accessories	5 Years
1680	Miscellaneous Aircraft Accessories and Components	
17	Aircraft Support Equipment	5 Years
1730	Aircraft Ground Servicing Equipment	
1740	Airfield Specialized Trucks, Trailers, and Lighting Equipment	
19	Marine Vessels, Barges, and Docks (All, except otherwise indicated)	40 Years
1901	Passenger Only Vessels (Ferry Boats)	25 Years
1902	Passenger Vessel Components Having a Useful Life of:	20 Years
1903	Passenger Vessel Components Having a Useful Life of:	15 Years
1904	Passenger Vessel Components Having a Useful Life of:	10 Years
1905	Passenger Vessel Components Having a Useful Life of:	5 Years
1906	Passenger Vessel Components Having a Useful Life of:	3 Years
1910	Auto Only Vessels (Ferry Boats)	40 Years
1911	Auto Vessel Components Having a Useful Life of:	30 Years
1912	Auto Vessel Components Having a Useful Life of:	25 Years
1913	Auto Vessel Components Having a Useful Life of:	20 Years
1914	Auto Vessel Components Having a Useful Life of:	15 Years
1915	Auto Vessel Components Having a Useful Life of:	12 Years
1916	Auto Vessel Components Having a Useful Life of:	10 Years
1917	Auto Vessel Components Having a Useful Life of:	5 Years
1920	Fishing Vessels	
1925	Vessels, Special Service (Tugs, Fire Boats, Tenders)	
1930	Barges, Cargo	
1935	Barges and Lighters, Special Purpose	
1940	Small Craft, Powered and Unpowered	6 Years
1945	Pontoons and Floating Docks	

	1950	Floating Drydocks	
	1990	Miscellaneous Vessels	
20		Marine and Ship Equipment	5 Years
	2010	Ship and Boat Propulsion Equipment	
	2030	Deck Winches, Hoists, etc.	
	2050	Buoys	
	2060	Commercial Fishing Equipment	
	2090	Marine and Ship Furnishings, Equipment, and Miscellaneous	
22		Railroad Equipment	40 Years
	2240	Railroad Boxcars - Grain	
	2245	Railroad Passenger and Power Cars	
23		Motor Vehicles, Trailers, and Cycles	5 Years
	2310	Vehicles (Autos, Vans, and Light Trucks) Up To 10,000 lbs. GVW	
	2320	Vehicles, Medium and Heavy Duty (Trucks, Buses, and Special Purpose Vehicles) 10,000 lbs. GVW and Over	
	2330	Trailers, Cargo and Utility Including Semitrailers	
	2331	Trailers, Boat	
	2332	Trailers, Camp, Office, Mobile Home, etc.	
	2340	Motorcycles and Scooters	
	2350	Combat Vehicles, Tracked	
24		Tractors: Crawler, Wheeled, and Track-Laying	10 Years
	2410	Tractors, Crawler	
	2420	Tractors, Wheeled, Industrial	
	2421	Tractors, Wheeled, Farm-Type	
	2430	Tractors, Track-Laying (Snowcat, Snowmobile, Weasel, etc.)	
25		Vehicular Equipment and Components	10 Years
	2510	Cab, Body, and Frame Components	
	2530	Brake, Steering, Axle, and Wheel Assemblies	
	2540	Accessories (Canopies, Tool Boxes, Light Bars, etc.)	
	2590	Modifications (Cranes, Lifts, etc.)	
28		Engines, Turbines, and Components	5 Years

2805	Engines, Gas, Automotive
2806	Engines, Gas, Marine
2807	Engines, Gas, Small Implement
2810	Engines, Aircraft
2815	Engines, Diesel, Automotive
2816	Engines, Diesel, Marine
2817	Engines, Diesel, Industrial
2830	Water Turbines/Water Wheels and Components
2835	Turbines, Jet Engines, Nonaircraft
2840	Turbines, Jet Engines, Aircraft
2850	Engines, Rotary, Gas and Components
2895	Engines, Miscellaneous and Components

29	Engine Components and Accessories	5 Years
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2910	Fuel System Components, Gas
2940	Cleaners, Filters, and Strainers
2960	Engine Accessories, Diesel Heavy Equipment
2990	Engine Accessories, Nonaircraft Miscellaneous
2995	Engine Accessories, Aircraft Miscellaneous

30	Mechanically Powered Transmission Equipment	5 Years
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3010	Torque Converters
3020	Gears, Pulleys, and Sprockets
3040	Power Transmission Equipment
3050	Hydraulic System Components

32	Woodworking Machinery and Equipment	5 Years
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3210	Sawmill and Planing Mill Equipment
3220	Woodworking Machines
3230	Tools and Attachments for Woodworking Machinery

34	Metalworking Machinery and Welding Equipment	10 Years
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3405	Saw and Filing Machines
3408	Machining Centers and Way-Type Machines
3410	Electrical and Ultrasonic Erosion Machines
3411	Boring and Broaching Machines
3413	Drilling and Tapping Machines
3414	Gear Cutting and Finishing Machines
3415	Grinding and Finishing Machines
3416	Lathes, Metalworking

3417	Milling Machines
3418	Planers and Shapers
3419	Miscellaneous Machine Tools and Accessories
3422	Rolling Mills and Drawing Machines
3424	Metal Heat Treating and Nonthermal Treating Equipment
3426	Metal Finishing Equipment
3431	Electric Welding Equipment and Accessories
3432	Welding Equipment, Engine Driven
3433	Gas Welding, Heat Cutting, and Metalizing Equipment
3438	Miscellaneous Welding Equipment and Accessories
3439	Miscellaneous Welding, Soldering, and Brazing Equipment
3441	Bending and Forming Machines
3442	Hydraulic, Pneumatic, and Mechanical Presses - Power and Manual
3445	Punching and Shearing Machines
3446	Forging Machinery and Hammers
3447	Wire and Metal Ribbon Forming Machines
3448	Riveting Machines, Power Operated
3450	Machine Tools, Portable and Secondary
3455	Cutting Tools, for Machine Tools
3460	Machine Tool Accessories
3465	Production Jigs, Fixtures, and Templates
3470	Machine Shop Sets, Kits and Outfits

35	Services and Trade Equipment - Laundry, Shoe, Sewing, and Packaging	5 Years
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3510	Laundry and Dry Cleaning Equipment
3520	Shoe Repair Equipment
3530	Industrial Sewing Machine
3540	Wrapping and Packaging Machinery
3550	Vending Machines
3551	Parking Meters, Turnstiles, and Fare Recording Devices
3590	Beauty and Barber Shop Equipment
3591	Plastic Laminating Presses
3595	Specialized Plastic Working Machines

36	Special Industrial Machinery - Food, Printing, Logging, and Textile	6 Years
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3605	Food Cannery Machinery and Equipment
3610	Printing Equipment
3611	Duplicating Equipment/Copy Equipment
3612	Binding Equipment

3625	Textile Industries Machinery
3655	Gas Generating Aero Dispensing Systems, Fixed or Mobile
3680	Foundry Machinery and Related Equipment
3694	Clean Work Station, Controlled Environment Equipment
3695	Specialized Logging Equipment

37	Agricultural Machinery and Equipment - Farm, Fishery, Pest Control, Garden, and Irrigation	12 Years
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3710	Soil Preparation Equipment
3720	Harvesting Equipment
3730	Dairy and Livestock Equipment
3731	Poultry Equipment
3732	Fish Hatchery Equipment
3740	Pest, Disease, and Frost Control Equipment
3750	Garden Implements (Mowers, Hedgers, etc.)
3751	Gardening Tools
3752	Irrigation Equipment - Sprinklers, Pipe, and Accessories
3755	Forestry Planting Tools
3770	Animal Furnishings and Equipment - Saddles, etc.

38	Construction, Mining, and Highway Maintenance Equipment	6 Years
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3805	Earth Moving and Excavating Equipment
3810	Cranes and Crane Shovels
3815	Crane and Crane Shovel Attachments
3820	Mining, Quarrying, and Rock Drilling Equipment
3821	Rock Crushing Equipment
3825	Road Clearing and Cleaning Equipment
3826	Traffic Safety Devices
3827	Pavement Marking Equipment and Accessories
3828	Weed Burners and Brush Control Equipment
3830	Construction and Maintenance Equipment Attachments
3895	Miscellaneous Construction Equipment

39	Materials Handling Equipment	5 Years
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3910	Conveyors
3920	Materials Handling Equipment, Not self-propelled
3930	Materials Handling Equipment, Warehouse Type, Self-Propelled
3940	Blocks, Tackle, Rigging, and Slings
3950	Winches, Hoists, Cranes, and Derricks

	3960	Elevators and Escalators	
	3990	Miscellaneous Materials Handling Equipment	
41		Refrigeration and Air Conditioning Equipment, Components and Accessories	13 Years
	4110	Refrigeration Units and Accessories, Commercial	
	4111	Refrigeration Units and Accessories, Scientific	
	4112	Refrigeration Units and Accessories, Household	
	4119	Air Conditioning, Heating, and Ventilation Systems, Commercial	
	4120	Air Conditioning Units and Accessories, Commercial and Industrial	
	4121	Air Conditioning Units and Accessories, Household	
	4123	Air Conditioning Units and Accessories, Marine	
	4130	Refrigeration and Air Conditioning Plants and Components	
	4140	Fans and Air Circulators, Nonindustrial	
	4141	Industrial Fan and Blower Equipment	
42		Fire Fighting Tools and Equipment	5 Years
	4210	Fire Fighting Tools and Equipment	
	4211	Fire Extinguishers and Accessories	
	4220	Marine Life Saving Equipment	
	4221	Marine Diving and Salvage Apparatus and Equipment	
	4240	Safety and Rescue Equipment (Excluding Eye and Face Protection and Clothing)	
	4241	Safety and Rescue Equipment - Breathing Apparatus	
	4242	Safety and Rescue Equipment, Eye and Face Protectors	
43		Pumps and Compressors	5 Years
	4310	Compressors, Mounted and Unmounted	
	4320	Power and Hand Pumps	
	4330	Centrifugals, Separators, and Pressure and Vacuum Filters (Nonlaboratory)	
44		Furnaces, Steam Plants, Driers, and Air Purification Equipment	13 Years
	4410	Industrial Boilers	
	4420	Heat Exchangers and Steam Condensers	
	4430	Industrial Furnaces, Kilns, Lehrs, and Ovens	
	4440	Driers, Dehydrators, and Anhydrators	

4460 Air Purification Equipment
4465 Industrial Controls

45 Plumbing, Heating, and Sanitation Equipment 5 Years

4510 Plumbing Fixtures and Accessories
4515 Dispensers, All Types
4520 Space Heaters, Nonportable
4521 Space Heaters, Portable
4525 Water Heaters
4530 Fuel Burning Units and Accessories
4540 Miscellaneous Plumbing, Heating, and Sanitation Equipment

46 Water Purification and Sewage Treatment Equipment 5 Years

4610 Water Purification Equipment
4620 Water Distillation Equipment
4630 Sewage Treatment Equipment

49 Specialized Maintenance and Repair Shop Equipment 5 Years

4910 Motor Vehicle Maintenance and Repair Shop Equipment
4920 Aircraft Maintenance and Repair Shop Equipment
4925 Marine Maintenance and Repair Shop Specialized Equip.
4930 Lubrication Equipment and Accessories
4931 Fuel Dispensing Equipment and Accessories
4940 Miscellaneous Maintenance and Repair Shop Equipment

51 Hand Tools, Powered and Nonpowered 5 Years

5110 Hand Tools, Edged, Nonpowered
5120 Hand Tools, Nonedged, Nonpowered
5130 Hand Tools, Power Driven, Attachments
5136 Taps, Dies, and Collets - Hand and Machine
5140 Tool and Hardware Boxes
5180 Sets, Kits, and Outfits of Hand Tools

52 Measuring Tools and Gauges 5 Years

5210 Measuring Tools, Craftsmen's
5220 Inspection Gauges and Precision Layout Tools

53 Hardware, Abrasives, Locks and Packing 5 Years

	5335	Screening	
	5340	Key-Duplicating Machines	
54		Prefabricated, Portable Structures, Buildings and Scaffolding	50 Years
	5410	Prefabricated, Portable Structures, and Buildings	
	5420	Bridges, Fixed and Floating	
	5430	Storage Tanks	
	5440	Scaffolding Equipment and Ladders	
	5445	Prefabricated Tower Structures	
	5450	Miscellaneous Prefabricated Structures	
58		Communication, Recording, Reproducing, and Detection Equipment	7 Years
	5805	Telephone and Telegraph Equipment, and Cell Phones	
	5810	Communications Security Equipment and Components	
	5815	Teletype and Facsimile Equipment	
	5820	Communications Equipment, Industrial and Commercial	
	5821	Radio and Television Communications Equipment, Airborne	
	5822	Communications Equipment, Public Safety: Audio and Video	
	5825	Radio Navigation Equipment, Nonairborne	
	5826	Radio Navigation Equipment, Airborne	
	5830	Intercommunications and Public Address Systems, Nonairborne	
	5831	Intercommunications and Public Address Systems, Airborne	
	5835	Sound Recording and Reproduction Equipment, Industrial and Professional (includes BETA and VHS Recorders; Video Cameras)	
	5840	Radar Equipment	
	5845	Underwater Sound Equipment and Accessories	
	5850	Audio Tape, Industrial and Professional	
	5851	Video Tape, Industrial and Professional	
	5855	Night Vision Equipment	
	5860	Stimulated Coherent Radiation Devices (Laser and Taser)	
	5865	Headsets, Handsets, Microphones, Speakers, etc.	
59		Electrical and Electronic Components	5 Years
	5940	Lugs, Terminals, and Terminal Strips, Electrical	
	5941	Boards, Terminal, Multi-application, Electronic	

60	Fiber Optics Materials, Components, Assemblies, and Accessories	5 Years
6010	Fiber Optic Conductors	
6030	Fiber Optic Devices	
6070	Fiber Optic Accessories	
61	Electric Wire, Power, and Distribution Equipment, Batteries, and Generators	5 Years
6105	Motors, Electrical	
6110	Electrical Control Equipment Switchgear, Servomechanisms, etc.	
6115	Generators and Generator Sets, Electrical	
6118	Solar, Thermal, and Nuclear Power Equipment	
6120	Transformers, Distribution and Power Station	
6125	Converters, Electrical, Rotating	
6130	Converters, Electrical, Nonrotating	
6135	Batteries, Dry Cell	
6141	Batteries, Wet Cell, Industrial and Electric Vehicles	
6150	Miscellaneous Electric Power and Distribution Equipment	
62	Lighting Fixtures and Lamps	5 Years
6210	Lighting Fixtures, Indoor	
6211	Lighting Fixtures, Outdoor	
6230	Portable Electric Lighting Equipment	
6290	Flying Insect Control	
63	Alarm and Signal Systems	10 Years
6310	Traffic and Transit Signal Systems	
6350	Alarm and Signal Systems, Commercial	
65	Medical, Dental, and Veterinary Equipment	12 Years
6515	Medical and Surgical Instruments and Equipment	
6516	Orthopedic Equipment	
6517	Ophthalmological, Refraction, and Audiometry Equipment	
6518	Veterinary Equipment	
6520	Dental Instruments and Equipment	
6525	X-ray Equipment, Medical, Dental, and Veterinary	
6530	Hospital Equipment	

6533	Patient Mobilization Aids	
6534	Stretchers and Litters	
6535	Sterilizing Equipment and Accessories	
6540	Opticians Instruments and Equipment	
6545	Medical Sets, Kits, and Outfits	
66	Instruments and Laboratory Equipment	5 Years
6605	Navigational Instruments	
6610	Flight Instruments	
6615	Automatic Pilot Mechanisms and Airborne Gyro Components	
6620	Engine Instruments	
6625	Electrical Measuring and Testing Instruments (Ammeters, Voltmeters, etc.)	
6626	Electronic Measuring and Testing Instruments	
6630	Equipment, Instruments, and Devices, Laboratory	
6635	Physical Properties Testing Equipment	
6636	Environmental Chambers and Related Equipment	
6640	Laboratory Supplies	
6641	Laboratory Furniture	
6643	Agriculture Laboratory and Field Testing Equipment	
6645	Time Measuring Instruments (Clocks, Watches, and Movements)	
6650	Optical Instruments, Laboratory	
6651	Optical Devices, Binoculars, Telescopes, Infrared Viewers, and Rangefinders	
6655	Geophysical and Astronomical Instruments	
6660	Meteorological Instruments and Apparatus	
6665	Hazard Detecting Instruments and Apparatus	
6670	Scales and Balances, Commercial and Household	
6671	Scales, Postal	
6672	Scales and Balances, Laboratory	
6675	Drafting, Surveying, and Mapping Instruments	
6680	Liquid and Gas Flow, Liquid Level, and Mechanical Motion Measuring Instruments	
6681	Speedometers and Tachometers	
6682	Regulators and Gauges, Medical	
6685	Pressure, Temperature, and Humidity Measuring and Controlling Instruments	
6695	Combination and Miscellaneous Instruments	
67	Photographic, Projecting, and Microfilm Equipment	6 Years
6710	Cameras, Motion Picture	
6720	Cameras, Still Picture	

6730	Photographic Projection Equipment
6740	Photographic Developing and Finishing Equipment
6750	Photographic Supplies
6760	Photographic Equipment and Accessories
6770	Films Processed for Commercial and Industrial Use
6780	Film Processing
6790	Micrographic Equipment
6791	Micrographic Supplies
6793	Micrographic Unitizing Equipment and Accessories

69

Training Aids and Devices

5 Years

6905	Multimedia Systems
6910	Training Aids, Medical
6911	Audiotape, Training
6914	Slides, Training
6918	Flight Training Aids and Devices
6920	Overhead Transparencies, Training
6921	Videotapes, Training
6925	Targets
6930	Vehicle Training Aids and Devices
6935	Robots for Training
6940	Communications Training Devices, For The Handicapped
6950	Miscellaneous Training Aids and Devices

70

Information Technology (IT) Equipment and Software

4 Years

7010	Main Frame Computer Systems
7011	Minicomputer Systems and Servers
7012	Nonportable Microcomputer Systems
7013	Portable Microcomputer Systems, Laptop and Notebook Computers
7015	Front End Communications Processors
7016	Data Processing Terminals
7017	Data Communications Equipment (Multiplexors, Modems, Routers, Hubs, and Switches)
7025	Input/Output and Storage Devices - Tape
7026	Input/Output and Storage Devices - Disk (Laser and Magnetic)
7027	Input/Output and Storage Devices - Other
7030	Software, Main Frame and Minicomputer
7031	Software, Microcomputer
7034	Plotters
7035	Other IT Accessorial Equipment and Components (Scanners,

	Data Displays, etc.)	
7037	Monitors	
7038	Laser Printers	
7039	Impact and Other Printers	
7040	Punched Card Equipment	
7042	Mini/Microcomputer Systems (Used primarily to control larger systems such as heating, A/C, etc.)	
7060	Test and Monitor Equipment	
71	Furniture, Fixtures, and Accessories	10 Years
7105	Household Furniture	
7110	Office Furniture, Desk, Chairs, etc.	
7111	Mail Room Furniture and Equipment	
7112	School Furniture	
7115	Hospital Furniture	
7116	Furniture, Critical Environment (Prisons, etc.)	
7120	Furniture Fabrication and Repair Supplies	
7125	Cabinets, Lockers, Bins, and Shelving	
7126	Auditorium and Theater Furniture	
7127	Library Furniture	
7195	Miscellaneous Furniture and Fixtures	
72	Household and Commercial Furnishings and Appliances	7 Years
7231	Awnings	
7240	Containers, Utility, Commercial	
7241	Containers, Utility, Household	
7290	Miscellaneous Household and Commercial Furnishings and Appliances (Fireplace Sets, Hair Dryers, Washers Dryers, Compactors, Sewing Machines, Irons, etc.)	
73	Food Preparation and Serving Equipment	5 Years
7310	Food Cooking, Baking, and Warming Equipment, Commercial	
7311	Food Cooking, Baking, and Warming Equipment, Household	
7320	Kitchen Equipment and Appliances, Commercial	
7321	Kitchen Equipment and Appliances, Household	
7330	Kitchen Utensils	
7352	Vacuum Containers and Chests	
74	Office, Visible Record, and Word Processing Equipment	5 Years

7420	Accounting and Calculating Machines	
7430	Typewriters and Office Type Composing Machines	
7435	Word Processing Equipment and Accessories (Includes mini and micro computers specifically designed for Word Processing purposes)	
7450	Office Type Sound Recording and Reproducing Machines	
7460	Visible Records Equipment	
7490	Miscellaneous Office Machines (Coin Counters, Collators, Cash Registers, etc.)	
77	Musical Instruments, Phonographs, Radios, Televisions, and Household Recordings	5 Years
7710	Musical Instruments	
7720	Musical Instrument Parts and Accessories	
7730	Record Players, Radios, Television Sets, Tape Recorders, VCRs, and Video Cameras, Home Type	
7740	Recordings, Entertainment	
7742	Video Tapes, Entertainment	
78	Recreational and Athletic Equipment and Toys	5 Years
7810	Athletic and Sporting Equipment	
7820	Games, Toys, and Wheeled Goods	
7830	Gymnastic Equipment	
7831	Playground Equipment	
7832	Gameroom Equipment, Pool and Billiard Tables, and Bowling Equipment	
79	Cleaning Equipment	5 Years
7910	Floor Polishers, Scrubbers, and Accessories	
7912	Vacuum Cleaners, Carpet Sweepers, and Accessories	
83	Textile, Leather, Tents, and Flags	10 Years
8340	Tents, Tarpaulins, and Canvases	
99	Signs, Arts and Crafts, and Church Equipment	5 Years
9905	Advertising Signs and Identification Plates	
9906	Highway Signs	
9909	Sign Making Machines and Accessories	
9910	Arts and Crafts Supplies	

9915	Collectors' Items
9925	Ecclesiastical Equipment
9930	Cemetery Equipment